



# Commonwealth of Virginia

**Auditor of Public Accounts**  
**P.O. Box 1295**  
**Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

November 10, 2010

Paul D. Frain  
Mayor  
810 Union Street, Suite 1001  
Norfolk, VA 23510

City of Norfolk

Dear Mr. Frain:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2010. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

Auditor of Public Accounts

WJK:shs

cc: Regina V. K. Williams, City Manager  
Thomas W. Moss, Jr., Treasurer  
Sharon M. McDonald, Commissioner of the Revenue  
Robert J. McCabe, Sheriff